

SOE 06 2522-10

04/18/05



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2006

☒ BUDGET 53A-19-101

06/21/05

Date of Hearing

06/21/05

Date of Adoption

☐ ACTUAL 53A-3-404

06/30/05

Last Date Budget Amended by Board

31 Uintah

Entity

J. Randall Upton

07/15/05

Prepared by

Date

randy.upton@uintah.net

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

- ★ 1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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31 Uintah				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	4,278,570	4,278,278	-	4,036,803
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	72,233	65,000		67,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	131,269	100,000		125,000
1700 Student Activities				
1900 Other Revenues From Local Sources	349,367	148,730		205,316
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation	125,000	5,000		85,316
1940 Textbooks (Sales and Rentals)	52,651	45,000		45,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	5,009,090	4,642,008	-	4,564,435

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31 Uintah		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	7,941,922	7,786,918		8,697,908
3015	Necessary Existent Small Schools	287,858	260,000		280,000
3020	Professional Staff	1,043,887	1,005,000		1,050,000
3025	Administrative Costs	103,200	104,736		109,440
Restricted Basic Programs					
3105	Special Education -- Add-On	1,683,418	1,799,057		1,864,600
3110	Special Education -- Self-Contained	501,236	535,899		406,093
3120	Extended Year Program -- Severely Disabled	14,872	19,000		10,000
3125	Special Education -- State Programs	49,901	49,900		50,000
3155	Applied Technology -- Add-On	643,371	655,891		683,997
3160	Applied Technology -- Set-Aside	69,172	22,594		22,594
3230	Class Size Reduction (State Funds)	741,301	735,900		742,814
TOTAL BASIC SCHOOL PROGRAM GENERATED		13,080,138	12,974,895	-	13,917,446
Other Minimum School Programs					
3211	Gifted and Talented	21,552	21,000		21,000
3212	Advanced Placement	1,873	1,873		1,800
3213	Concurrent Enrollment	91,372	91,000		95,000
3215	At-Risk -- Regular Program	81,465	79,000		84,000
3218	At-Risk -- Homeless and Minority	13,295	18,000		15,000
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody	289,928	301,395		279,776
3255	Quality Teaching Block Grant	749,356	717,170		700,000
3260	Local Discretionary Block Grant	273,636	260,000		260,000
3270	Interventions for Student Success Block Grant	203,007	195,000		200,000
3405	Social Security and Retirement	2,869,271	3,100,000		3,200,000
3415	Pupil Transportation	1,565,430	1,515,000		1,550,000
3423	Out-of-State Tuition				
3466	Highly Impacted Schools	148,517	148,517		148,517
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	108,036	124,129		125,000
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement		215,000		95,000
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		19,496,876	19,761,979	-	20,692,539
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		19,496,876	19,761,979	-	20,692,539
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	648,503	251,781		90,290
3710	Driver Education (Behind-the-Wheel)	74,460	34,200		60,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	55,685	58,000		77,000
3900	Revenues From Other State Agencies	228,853	274,496		325,280
TOTAL REVENUES FROM STATE SOURCES		20,504,377	20,380,456	-	21,245,109

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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31 Uintah				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	1,729,954	852,593		750,500
4190 Other Unrestricted Revenue Direct From Federal				107,115
4200 Unrestricted Federal Revenue Through State		224,480		100,000
4300 Restricted Revenue Direct From Federal	1,432,391	1,395,136		1,065,657
4500 Restricted Federal Through State	77,517	1,533,127		1,667,080
4520 Programs for the Disabled (IDEA)	1,095,502	1,209,107		1,194,000
4530 Applied Technology Education	187,682	132,637		132,637
4600 Other Restricted Federal Through State		496,023		459,196
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)	1,601,707	392,772		107,869
4810 Federal Forest Service (in Lieu of Tax)	31,414	30,000		
TOTAL REVENUES FROM FEDERAL SOURCES	6,156,167	6,265,875	-	5,584,054
TOTAL REVENUES, 10 GENERAL FUND	31,669,634	31,288,339	-	31,393,598

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31 Uintah 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	12,261,167	12,950,045		13,465,471
132 Salaries - Substitute Teachers	263,899	265,862		210,289
161 Salaries - Teacher Aides and Paraprofessionals	1,249,331	1,365,915		1,250,999
100 Salaries - All Other	155,214	39,348		87,952
Total Salaries (100)	13,929,611	14,621,170	-	15,014,711
210 Retirement		1,951,200		2,031,479
220 Social Security		1,115,900		1,155,100
240 Insurance (Health/Dental/Life)		2,668,902		2,712,542
200 Other Benefits	5,019,009	324,307		133,119
Total Benefits (200)	5,019,009	6,060,309	-	6,032,240
300 Purchased Professional and Technical Services	348,856	683,785		585,728
400 Purchased Property Services	26,026	31,409		30,050
500 Other Purchased Services	77,872	213,352		102,499
561 Tuition to Other School Districts Within the State	6,300	8,275		15,000
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	84,172	221,627	-	117,499
600 Supplies	876,392	961,111		1,017,745
641 Textbooks	67,561	85,600		48,000
Total Supplies (600)	943,953	1,046,711	-	1,065,745
700 Property (Instructional Equipment)	296,829	411,643		134,411
800 Other Objects	485	908,687		607,109
810 Dues and Fees	369	680		300
Total Other Objects (800)	854	909,367	-	607,409
TOTAL INSTRUCTION (1000)	20,649,310	23,986,021	-	23,587,793
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	79,065	76,471		91,220
142 Salaries - Guidance Personnel	380,343	396,601		421,032
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel	98,153	114,506		119,261
152 Salaries - Secretarial and Clerical	70,867	69,855		73,484
100 Salaries - All Other	252,478	163,751		134,689
Total Salaries (100)	880,906	821,184	-	839,686
210 Retirement		122,521		124,944
220 Social Security		64,463		64,384
240 Insurance (Health/Dental/Life)		161,934		149,762
200 Other Benefits	305,270	14,883		33,868
Total Benefits (200)	305,270	363,801	-	372,958
300 Purchased Professional and Technical Services	43,742	135,114		198,000
400 Purchased Property Services	10,220	33,972		25,300
500 Other Purchased Services	53,597	70,241		44,978
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	53,597	70,241	-	44,978
600 Supplies	56,244	96,368		56,743
700 Property	222,538	43,284		29,153
800 Other Objects	25	488,811		182,952
810 Dues and Fees	-			
Total Other Objects (800)	25	488,811	-	182,952
TOTAL STUDENTS (2100)	1,572,542	2,052,775	-	1,749,770

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31 Uintah		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	98,262	100,741		103,286
133	Salaries - Sabbatical Leave		4,000		
145	Salaries - Media Personnel - Certificated	56,719	57,389		53,719
152	Salaries - Secretarial and Clerical	9,500	9,500		10,939
162	Salaries - Media Personnel - Noncertificated.	177,912	193,669		196,700
100	Salaries - All Other	24,418	16,300		14,515
	Total Salaries (100)	366,811	381,599	-	379,159
210	Retirement		48,454		52,848
220	Social Security		28,276		29,568
240	Insurance (Health/Dental/Life)		87,825		98,738
200	Other Benefits	148,996	6,551		15,461
	Total Benefits (200)	148,996	171,106	-	196,615
300	Purchased Professional and Technical Services	149,741	202,636		151,528
400	Purchased Property Services	256			
500	Other Purchased Services	118,133	144,711		114,252
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	118,133	144,711	-	114,252
600	Supplies	23,971	48,928		126,900
644	Library Books	1,913	4,000		2,000
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	25,884	52,928	-	128,900
700	Property	1,816	15,729		1,250
800	Other Objects	4,391	116,773		258,023
810	Dues and Fees				
	Total Other Objects (800)	4,391	116,773	-	258,023
TOTAL INSTRUCTIONAL STAFF (2200)		816,028	1,085,482	-	1,229,727
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	102,000	106,500		115,800
115	Salaries - Supervisors and Directors	170,812	168,091		176,549
152	Salaries - Secretarial and Clerical	101,940	109,778		108,140
100	Salaries - All Other	451	5,354		5,355
	Total Salaries (100)	375,203	389,723	-	405,844
210	Retirement		53,363		59,577
220	Social Security		29,789		31,057
240	Insurance (Health/Dental/Life)		89,786		100,196
200	Other Benefits	147,717	7,042		16,317
	Total Benefits (200)	147,717	179,980	-	207,147
300	Purchased Professional and Technical Services	32,537	124,376		123,922
400	Purchased Property Services	6,365	8,500		11,000
500	Other Purchased Services	24,757	36,440		42,400
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	24,757	36,440	-	42,400
600	Supplies	45,370	61,449		60,850
700	Property	5,204	38,557		4,000
800	Other Objects		5,080		184,288
810	Dues and Fees	7,848	9,500		10,500
	Total Other Objects (800)	7,848	14,580	-	194,788
TOTAL DISTRICT ADMINISTRATION (2300)		645,001	853,605	-	1,049,951

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31 Uintah		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	933,589	946,760		992,886
152	Salaries - Secretarial and Clerical	434,218	430,071		431,002
100	Salaries - All Other				
	Total Salaries (100)	1,367,807	1,376,831	-	1,423,888
210	Retirement		203,985		210,091
220	Social Security		151,524		109,579
240	Insurance (Health/Dental/Life)		231,748		226,412
200	Other Benefits	475,390	25,106		57,600
	Total Benefits (200)	475,390	612,363	-	603,682
300	Purchased Professional and Technical Services	177	100		
400	Purchased Property Services	65,104	61,359		73,584
500	Other Purchased Services	26,857	33,796		28,285
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	26,857	33,796	-	28,285
600	Supplies	45,586	39,082		46,971
700	Property				
800	Other Objects		1,682		11,315
810	Dues and Fees	4,275	5,426		3,710
	Total Other Objects (800)	4,275	7,108	-	15,025
TOTAL SCHOOL ADMINISTRATION (2400)		1,985,196	2,130,639	-	2,191,435
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	411,490	451,366		538,298
210	Retirement		61,153		77,106
220	Social Security		33,747		41,344
240	Insurance (Health/Dental/Life)		72,456		95,520
200	Other Benefits	221,281	7,916		21,665
	Total Benefits (200)	221,281	175,272	-	235,635
300	Purchased Professional and Technical Services	37,927	111,335		45,500
400	Purchased Property Services	3,989	4,500		8,000
500	Other Purchased Services	158,880	184,032		186,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	158,880	184,032	-	186,500
600	Supplies	3,378	15,636		16,300
700	Property	44,795	56,015		198,280
800	Other Objects	(101,577)	403,551		558,387
810	Dues and Fees	1,459	12,000		4,000
	Total Other Objects (800)	(100,118)	415,551	-	562,387
TOTAL CENTRAL (2500)		781,622	1,413,707	-	1,790,900
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	1,166,637	1,174,638		1,430,758
100	Salaries - All Other	34,547	31,860		33,300
	Total Salaries (100)	1,221,184	1,206,498	-	1,464,058
210	Retirement		131,885		164,579
220	Social Security		92,324		112,295
240	Insurance (Health/Dental/Life)		197,222		243,107
200	Other Benefits	461,900	20,591		57,443
	Total Benefits (200)	461,900	442,022	-	577,424
300	Purchased Professional and Technical Services	10,961	101,578		149,635
400	Purchased Property Services	155,928	180,563		162,000
500	Other Purchased Services	121,302	123,000		128,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	121,302	123,000	-	128,000
600	Supplies	703,251	638,000		608,000
700	Property		464,032		118,800
800	Other Objects				4,200
810	Dues and Fees				1,200
	Total Other Objects (800)	-	-	-	5,400
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		2,674,526	3,155,693	-	3,213,317

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31 Uintah 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	54,829	80,371		117,124
171	Salaries - Supervisors	51,491	52,527		54,363
172	Salaries - Bus Drivers	888,384	919,424		934,626
173	Salaries - Mechanics and Other Garage Employees	113,342	101,013		105,364
174	Salaries - Other (Trainers, etc.)	59,977	60,000		60,000
	Total Salaries (100)	1,168,023	1,213,335	-	1,271,477
210	Retirement	145,813	171,475		178,842
220	Social Security	82,892	92,770		97,801
240	Insurance (Health / Accident / Life)	288,660	358,209		344,959
200	Other Benefits	40,000	21,813		50,944
	Total Benefits (200)	557,365	644,267	-	672,546
400	Purchased Property Services	55,961	73,300		73,300
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	26,204	28,000		23,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	5,500	5,500		5,500
522	Liability Insurance				
530	Communications (Telephone and Other)	2,187	2,400		2,400
580	Travel / Per Diem	(115,379)	(73,491)		(60,953)
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	(81,488)	(37,591)	-	(30,053)
624	Motor Fuel	131,342	133,000		163,000
625	Natural Gas	17,422	20,000		10,000
626	Electricity	14,191	16,000		12,000
600	Other Supplies	124,494	150,020		158,200
	Total Supplies (600)	287,449	319,020	-	343,200
730	Equipment				8,000
732	School Buses	100,000			
	Total Property (700)	100,000	-	-	8,000
890	Miscellaneous Expenditures		42,235		55,816
891	Training	6,532	10,000		5,000
	Total Other Objects (800)	6,532	52,235	-	60,816
TOTAL STUDENT TRANSPORTATION (2700)		2,093,842	2,264,566	-	2,399,286

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31 Uintah 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	10,568,757	12,956,467	-	13,624,386
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	31,218,067	36,942,488	-	37,212,179

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	1,350,000	2,211,017		2,513,589
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(1,761,674)	3,443,132		3,304,992
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(411,674)	5,654,149	-	5,818,581

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31 Uintah				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	5,009,090	4,642,008	-	4,564,435
3000 Total State	20,504,377	20,380,456	-	21,245,109
4000 Total Federal	6,156,167	6,265,875	-	5,584,054
TOTAL REVENUES	31,669,634	31,288,339	-	31,393,598
EXPENDITURES BY OBJECT				
100 Salaries	19,721,035	20,461,706	-	21,337,121
200 Employee Benefits	7,336,928	8,649,120	-	8,898,247
300 Purchased Professional and Technical Services	623,941	1,358,924	-	1,254,313
400 Purchased Property Services	323,849	393,603	-	383,234
500 Other Purchased Services	506,210	776,256	-	631,861
600 Supplies	2,111,115	2,269,194	-	2,326,709
700 Property	671,182	1,029,260	-	493,894
800 Other Objects	(76,193)	2,004,425	-	1,886,800
TOTAL EXPENDITURES	31,218,067	36,942,488	-	37,212,179
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	451,567	(5,654,149)	-	(5,818,581)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(411,674)	5,654,149	-	5,818,581
NET CHANGE IN FUND BALANCE	39,893	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	379,770	419,663		419,663
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	419,663	419,663	-	419,663

Explanation (5900 and Adjustment to Beginning Fund Balance)

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31 Uintah 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	587,355	769,343	-	790,972
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	5,479	2,000		2,500
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	11,373			
1800 Community Services Activities				
1900 Other Revenues From Local Sources	25,942	16,696		14,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	630,149	788,039	-	807,472
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	496,650	556,151		377,414
3209 Adult High School	90,751	69,205		110,000
3210 Adult Basic Skills		9,000		
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies	24,587	45,000		22,000
TOTAL REVENUES FROM STATE SOURCES	611,988	679,356	-	509,414
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	77,989	77,247		77,300
4580 Adult Education	29,300	41,880		26,500
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	107,289	119,127	-	103,800
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,349,426	1,586,522	-	1,420,686

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31 Uintah 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	410,284	71,710		63,224
210 Retirement		4,032		8,066
220 Social Security		5,344		4,839
240 Insurance (Health/Dental/Life)		11,750		15,237
200 Other Benefits	157,163	1,078		2,472
Total Benefits (200)	157,163	22,204	-	30,614
300 Purchased Professional and Technical Services	7,431	7,169		5,102
400 Purchased Property Services	1,683	1,100		600
500 Other Purchased Services	5,175	6,700		6,500
600 Supplies	24,896	20,550		13,000
700 Property	15,972	10,300		4,500
800 Other Objects	12,355	66,568		46,410
810 Dues and Fees				
Total Other Objects (800)	12,355	66,568	-	46,410
TOTAL OTHER SERVICES (3200)	634,959	206,301	-	169,950
3300 COMMUNITY SERVICES				
100 Salaries	285,593	720,236		639,546
210 Retirement		71,981		90,047
220 Social Security		55,093		49,334
240 Insurance (Health/Dental/Life)		137,798		106,746
200 Other Benefits	40,617	12,099		25,827
Total Benefits (200)	40,617	276,971	-	271,954
300 Purchased Professional and Technical Services	7,185	17,000		28,200
400 Purchased Property Services	20,449	35,500		18,000
500 Other Purchased Services	158,152	169,200		176,125
600 Supplies	18,581	52,566		92,812
700 Property	8,006	69,408		43,474
800 Other Objects	1,490	410,163		569,125
810 Dues and Fees				1,500
Total Other Objects (800)	1,490	410,163	-	570,625
TOTAL COMMUNITY SERVICES (3300)	540,073	1,751,044	-	1,840,736
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,175,032	1,957,345	-	2,010,686

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(163,703)	370,823		590,000
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(163,703)	370,823	-	590,000

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31 Uintah				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	630,149	788,039	0	807,472
3000 Total State	611,988	679,356	-	509,414
4000 Total Federal	107,289	119,127	-	103,800
TOTAL REVENUES	1,349,426	1,586,522	-	1,420,686
EXPENDITURES BY OBJECT				
100 Salaries	695,877	791,946	0	702,770
200 Employee Benefits	197,780	299,175	-	302,568
300 Purchased Professional and Technical Services	14,616	24,169	-	33,302
400 Purchased Property Services	22,132	36,600	-	18,600
500 Other Purchased Services	163,327	175,900	-	182,625
600 Supplies	43,477	73,116	-	105,812
700 Property	23,978	79,708	-	47,974
800 Other Objects	13,845	476,731	-	617,035
TOTAL EXPENDITURES	1,175,032	1,957,345	-	2,010,686
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	174,394	(370,823)	-	(590,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(163,703)	370,823	-	590,000
NET CHANGE IN FUND BALANCE	10,691	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	36,845	47,536		47,536
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	47,536	47,536	-	47,536

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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31 Uintah 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,534,383	6,746,906	0	7,534,154
1500 Earnings on Investments	81,872	20,000		25,000
1900 Other Revenues From Local Sources	321,993			57,500
TOTAL REVENUES, LOCAL SOURCES	6,938,248	6,766,906	0	7,616,654
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	6,938,248	6,766,906	0	7,616,654

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31 Uintah				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	125,530	133,337		
210 Retirement		17,795		
220 Social Security		10,208		
240 Insurance (Health/Dental/Life)		23,985		
200 Other Benefits	49,052	2,372		
Total Benefits	49,052	54,360	0	0
300 Purchased Professional and Technical Services	11,628	74,412		8,820
400 Purchased Property Services	25,901	3,257		
500 Other Purchased Services				
600 Supplies	10,148	1,464		
700 Property	27,559			
800 Other Objects		879,647		
810 Dues and Fees				
Total Other Objects (800)	0	879,647	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	249,818	1,146,477	0	8,820
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	192,234	5,176		193,850
641 Textbooks	186,088	263,714		258,270
Total Supplies (600)	378,322	268,890	0	452,120
730 Equipment	430,145			239,514
TOTAL INSTRUCTION (1000)	808,467	268,890	0	691,634
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment	11,534			
TOTAL SUPPORTING SERVICES (2000)	11,534	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies	81,280	135,189		72,045
730 Equipment	371,891	8,801		302,586
TOTAL EXPENDITURES CENTRAL (2500)	453,171	143,990	0	374,631
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	122,181	266,268		100,000
730 Equipment	344,933	301,282		
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	467,114	567,550	0	100,000
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment	6,600			
732 School Buses	249,589	287,756		
Total Property (700)	256,189	287,756	0	0
TOTAL STUDENT TRANSPORTATION (2700)	256,189	287,756	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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31 Uintah					
32 CAPITAL PROJECTS FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest		206,128		177,950
840	Redemption of Principal		470,472		475,000
	Total Other Objects (800)	0	676,600	0	652,950
TOTAL DEBT SERVICE (5000)		0	676,600	0	652,950
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		1,996,475	1,944,786	0	1,819,215
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	305			
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits	23			
	Total Benefits (200)	23	0	0	0
300	Purchased Professional and Technical Services	533,616	475,852		747,709
400	Purchased Property Services	376,357	238,769		305,896
460	Construction and Remodeling				
	Total Property (400)	376,357	238,769	0	305,896
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements	46,569	54,228		10,340
720	Buildings	7,239,403	1,278,869		223,500
731	Machinery				
732	School Buses				447,500
733	Furniture and Fixtures	15,497			
734	Technology Equipment				
735	Non-Bus Vehicles		28,500		34,500
739	Other Equipment		609,405		207,140
	Total Property (700)	7,301,469	1,971,022	0	922,980
800	Other Objects				1,503,195
830	Interest	295,892			
840	Redemption of Principal	70,668			
	Total Other Objects (800)	366,560	0	0	1,503,195
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		8,578,330	2,685,643	0	3,479,780
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		10,824,623	5,776,906	0	5,307,815

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31 Uintah				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
OTHER FINANCING				
5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(1,350,000)	(2,050,000)		(2,293,839)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds	218,901			
5900 Other Financing Sources (Uses) (Add Explanation)	5,909,477	1,060,000		(15,000)
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	4,778,378	(990,000)	-	(2,308,839)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	6,938,248	6,766,906	-	7,616,654
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	6,938,248	6,766,906	-	7,616,654
EXPENDITURES BY OBJECT				
100 Salaries	125,835	133,337	-	-
200 Employee Benefits	49,075	54,360	-	-
300 Purchased Professional and Technical Services	545,244	550,264	-	756,529
400 Purchased Property Services	402,258	242,026	-	305,896
500 Other Purchased Services	-	-	-	-
600 Supplies	591,931	671,811	-	624,165
700 Property	8,743,720	2,568,861	-	1,465,080
800 Other Objects	366,560	1,556,247	-	2,156,145
TOTAL EXPENDITURES	10,824,623	5,776,906	-	5,307,815
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,886,375)	990,000	-	2,308,839
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	4,778,378	(990,000)	-	(2,308,839)
NET CHANGE IN FUND BALANCE	892,003	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	1,318,419	2,210,422		2,210,422
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,210,422	2,210,422	-	2,210,422

Explanation (5900 and Adjustment to Beginning Fund Balance)	

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31 Uintah 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on investments	9,138			
1610 Sales to Students	763,710	700,000		700,000
1620 Sales to Adults		20,000		55,000
1690 Other Revenues From Local Sources	5,211			
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	778,059	720,000	0	755,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	222,089	140,000		160,000
TOTAL REVENUES, STATE SOURCES	222,089	140,000	0	160,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	137,863	40,000		55,000
4572 Lunch Reimbursement (Free and Reduced Meals)	678,590	740,000		740,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	150,716	140,000		147,000
4575 Child and Adult Care Food Program	18,094			
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	25,913	44,000		45,000
4970 Donated Commodities	125,046	110,000		113,000
TOTAL REVENUES, FEDERAL SOURCES	1,136,222	1,074,000	0	1,100,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	2,136,370	1,934,000	0	2,015,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	745,988	758,184		777,761
210 Retirement		73,605		77,321
220 Social Security		58,009		59,753
240 Insurance (Health/Dental/Life)		208,364		208,309
200 Other Benefits	339,497	12,692		30,363
Total Benefits (200)	339,497	352,670	0	375,746
300 Purchased Professional and Technical Services	476	2,000		
400 Purchased Property Services	9,435	9,000		8,600
500 Other Purchased Services	4,167	4,350		4,700
600 Non-Food Supplies	39,172	69,050		69,000
630 Food	754,938	830,000		700,000
Total Supplies (600)	794,110	899,050	0	769,000
700 Property	251,256	67,500		62,000
780 Depreciation - Enterprise Funds				
Total Property (700)	251,256	67,500	0	62,000
800 Other Objects	96,191	140,346		150,000
810 Dues and Fees	157	900		900
Total Other Objects (800)	96,348	141,246	0	150,900
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	2,241,277	2,234,000	0	2,148,707

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)		300,000		133,707
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	300,000	-	133,707

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31 Uintah 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	778,059	720,000	-	755,000
3000 Total State	222,089	140,000	-	160,000
4000 Total Federal	1,136,222	1,074,000	-	1,100,000
TOTAL REVENUES	2,136,370	1,934,000	-	2,015,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	745,988	758,184	-	777,761
200 Employee Benefits	339,497	352,670	-	375,746
300 Purchased Professional and Technical Services	476	2,000	-	-
400 Purchased Property Services	9,435	9,000	-	8,600
500 Other Purchased Services	4,167	4,350	-	4,700
600 Supplies	794,110	899,050	-	769,000
700 Property	251,256	67,500	-	62,000
800 Other Objects	96,348	141,246	-	150,900
TOTAL EXPENSES/EXPENDITURES	2,241,277	2,234,000	-	2,148,707
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(104,907)	(300,000)	-	(133,707)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	300,000	-	133,707
NET CHANGE IN NET ASSETS / FUND BALANCE	(104,907)	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	906,044	801,137		801,137
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	801,137	801,137	-	801,137

Explanation (5900 and Adjustment to Beginning Fund Balance)

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31 Uintah SUMMARY - ALL FUNDS		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE					
1000	Total Local	13,355,546	12,916,953	-	13,743,561
3000	Total State	21,338,454	21,199,812	-	21,914,523
4000	Total Federal	7,399,678	7,459,002	-	6,787,854
TOTAL REVENUES		42,093,678	41,575,767	-	42,445,938
EXPENDITURES BY OBJECT					
100	Salaries	21,288,735	22,145,173	-	22,817,652
200	Employee Benefits	7,923,280	9,355,325	-	9,576,561
300	Purchased Professional and Technical Services	1,184,277	1,935,357	-	2,044,144
400	Purchased Property Services	757,674	681,229	-	716,330
500	Other Purchased Services	673,704	956,506	-	819,186
600	Supplies	3,540,633	3,913,171	-	3,825,686
700	Property	9,690,136	3,745,329	-	2,068,948
800	Other Objects	400,560	4,178,649	-	4,810,880
TOTAL EXPENDITURES		45,458,999	46,910,739	-	46,679,387
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(3,365,321)	(5,334,972)	-	(4,233,449)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		4,203,001	5,334,972	-	4,233,449
NET CHANGE IN FUND BALANCE		837,680	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)		2,641,078	3,478,758	-	3,478,758
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		3,478,758	3,478,758	-	3,478,758

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Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001825	2,794,669	.001800	3,300,000		.001702	3,000,000
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)							
Board Leeway (53A-17a-151) (Reading Program)			.000121	218,900		.000065	147,430
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	459,390	.000290	523,906		.000300	625,780
Tort Liability (63-30-27)	.000100	153,127	.000097	175,472		.000100	208,593
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		421,546					
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		69,294		45,000			40,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		23,098		15,000			15,000
Tax Sales and Redemptions & Other	xxx	170,649	xxx			xxx	
Judgement Recovery (59-2-1328)	.000106	186,797					
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002331	4,278,570	.002308	4,278,278	0	.002167	4,036,803
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000320	490,015	.000314	718,343		.000361	750,972
Vehicle Fees in Lieu of Tax (59-2-405)		73,914		51,000			40,000
Tax Sales and Redemptions & Other	xxx	23,426	xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000320	587,355	.000314	769,343	0	.000361	790,972
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000000	0	.000000	0	0	.000000	0
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.002400	3,675,148	.002390	4,371,906		.002402	4,940,315
10% of Basic (53A-17a-145)	.001160	1,776,318	.001048	1,900,000		.001053	2,153,839
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		822,296		475,000			440,000
Tax Sales and Redemptions & Other	xxx	260,621	xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.003560	6,534,383	.003438	6,746,906	0	.003455	7,534,154
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.006211	11,400,308	.006060	11,794,527	0	.005983	12,361,929

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)